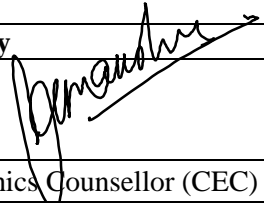




# Whistle Blower Policy

(Policy No.: 03.02.01 b / P-01/ R1)

Rev.	Date	Issued by
01	03.01.2022	 Chief Ethics Counsellor (CEC)

## **WHISTLE BLOWER POLICY**

### **1. Preface**

- a. The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour. Towards this end, the Company has adopted the Tata Code of Conduct ("the Code") and Anti-Bribery and Anti-Corruption (ABAC) policy, which lays down the principles and standards that should govern the actions of the Company and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees in pointing out such violations of the Code cannot be undermined. There is a provision under the Code requiring employees to report violations, which states:

"25. Reporting Concerns

Every employee of a Tata Company shall promptly report to the management any actual or possible violation of the Code or an event he becomes aware of that could affect the business or reputation of his or any other Tata Company."

- b. Accordingly, a Whistle Blower Policy ("the Policy") has been formulated with a view to provide a mechanism for all individuals working for Tata Projects Limited (TPL), within India or abroad, including all Subsidiaries, Associates and Joint Ventures and all third parties who transact with TPL to approach the Apex Ethics Council of the Company.

This Policy is applicable to all individuals working at all levels and grades, including directors, senior managers, officers, other employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, interns, seconded staff, casual workers and agency staff, agents, or any other person associated with our Company and such other persons, including those acting on behalf of our Company, as designated by the Chief Ethics Counsellor from time to time (all of the aforesaid being collectively referred to as "**Employee (s)**").

"**Third Party (ies)**" means any individual or organization, who transact with TPL including customers, suppliers, contractors,, consultants,, representatives, agents advisers and anonymous.

## 2. Definitions

The definitions of some of the key terms used in this Policy are given below. Capitalised terms not defined herein shall have the meaning assigned to them under the Code.

- a. **"Audit Committee"** means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act, 2013.
- b. **Chief Ethics Officer** - shall mean the Managing Director / Executive Director / Chief Executive Officer as designated by the Chairman of the Audit Committee.
- c. **"Chief Ethics Counsellor"** - shall mean the Officer/ Executive so appointed by the Chief Ethics Officer / Chairman of the Audit Committee.
- d. **"Code"** means the Tata Code of Conduct.
- e. **"Investigators"** mean those persons authorised, appointed, consulted or approached by the Chief Ethics Counsellor / Apex Ethics Council and include the auditors of the Company and the police.
- f. **"Protected Disclosure"** means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- g. **"Subject"** means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.
- h. **"Whistle Blower"** means an Employee or Third Party making a Protected Disclosure under this Policy.
- i. **"Agent"** means any third party, regardless of the nature of engagement by the Company, who represents/ acts on behalf of/ takes decision on behalf of Company. Agents may include sales agents, distributors, contractors, consultants, clearing and forwarding agents etc.

## 3. Scope

- a. This Policy is an extension of the Tata Code of Conduct and ABAC Policy. The Whistle Blower's role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.
- b. Whistle Blowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Chief Ethics Counsellor / Apex Ethics Council.
- c. Protected Disclosure will be appropriately dealt with by the Chief Ethics Counsellor / Apex Ethics Council, as the case may be.

#### **4. Eligibility**

All Employees of the Company and Third Parties are eligible to make Protected Disclosures under the Policy. The Protected Disclosures may be in relation to matters concerning the Company or any other Tata Company.

#### **5. Disqualifications**

- a. While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- b. Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention.
- c. Whistle Blowers, who make two or more Protected Disclosures, which have been subsequently found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. A whistleblower, who knowingly makes false complaint or allegations, shall be subject to disciplinary action, up to and including penalty, suspension and termination.

#### **6. Procedure**

- a. All Protected Disclosures concerning financial/accounting matters should be addressed to the Chief Ethics Counsellor / Apex Ethics Council of the Company for investigation.
- b. In respect of all other Protected Disclosures, those concerning the members of the Apex Ethics Council, Grade-B employees or direct reportees to Managing Director should be addressed to the Chairman of the Audit Committee of the Company and those concerning other employees should be addressed to the Chief Ethics Counsellor / Apex Ethics Council of the Company.
- c. The contact details of the Chief Ethics Counsellor of the Company shall be permanently displayed on company's intranet and website of the Company and duly informed to all employees at the time of their joining.
- d. If a protected disclosure is received by any executive of the Company other than Chairman of Audit Committee or the Chief Ethics Officer or the Chief Ethics Counsellor, the same should be forwarded to the Chief Ethics Counsellor / Apex Ethics Council for appropriate action. Appropriate care must be taken to keep the identity of the Whistle Blower confidential.
- e. Protected Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistle Blower.

- f. The Whistle Blower must ideally disclose his/her identity in the covering letter forwarding such Protected Disclosure. The Chief Ethics Counsellor / Apex Ethics Council shall detach the covering letter and forward only the Protected Disclosure to the Investigators for investigation.
- g. Anonymous disclosures in general will not be entertained, as it would not be possible to interview the Whistle Blowers. However, when anonymous Whistle Blower provides specific and credible information that supports the complaint such as alleged perpetrators, location and type of incident, names of other personnel aware of the issue, specific evidence, amounts involved etc, Chief Ethics Counsellor may at his / her sole discretion decide to accept it as Protected Disclosure under this Policy.
- h. Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.
- i. Concerns can be reported through all or any of the means mentioned below
- Email: [tpl-whistleblower@tataprojects.com](mailto:tpl-whistleblower@tataprojects.com)
  - Write a letter to the following postal address:  
**Chief Ethics Officer / Chief Ethics Counsellor / Chairman Audit Committee**  
TATA PROJECTS LIMITED  
One Boulevard Street, Lake Boulevard Road,  
Hiranandani Business Park, Powai, Mumbai – 400076, India

**7. Investigation**

- a. All Protected Disclosures reported under this Policy will be thoroughly investigated by the Chief Ethics Counsellor I Apex Ethics Council of the Company as appropriate.
- b. Protected Disclosures involving or relating to the members of the Apex Ethics Council will be investigated by the Audit Committee itself.
- c. The Chief Ethics Counsellor I Apex Ethics Council may at its discretion, consider involving any Investigators for the purpose of investigation.
- d. The decision to conduct an investigation taken by the Chief Ethics Officer / Chief Ethics Counsellor / Apex Ethics Council / Chairman of the Audit Committee is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistle Blower that an improper or unethical act was committed.
- e. The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- f. Subject will have opportunity for providing his / her inputs during the investigation.
- g. Subject shall have a duty to co-operate with the Chief Ethics Counsellor / Apex Ethics Council or any other Investigators during investigation to the extent that such co-operation sought does not merely require them to admit guilt.
- h. Subject has a right to consult with a person or persons of their choice, other than the Chief Ethics Counsellor / Apex Ethics Council and/or members of the Audit Committee. Subject shall be free at any time to engage counsel at his / her own cost to represent him / her in the investigation proceedings.
- i. Subject has a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subject.
- j. Unless there are compelling reasons not to do so, Subject will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.
- k. The investigation shall be completed normally within 90 days of the receipt of the Protected Disclosure.

## 8. Protection

- a. No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his/her duties including making further Protected Disclosures. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure etc.
- b. A Whistle Blower may report any violation of the above clause to the Chief Ethics Counsellor / Apex Ethics Council, who shall investigate into the same and recommend / take suitable action.
- c. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Whistle Blowers are cautioned that their identity may become known for reasons outside the control of the Chief Ethics Counsellor I Apex Ethics Council (e.g. during investigations carried out by Investigators).
- d. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

## 9. Investigators

- a. Investigators are required to conduct a process towards fact-finding and analysis. Investigators shall derive their authority and access rights from the Chief Ethics Counsellor / Apex Ethics Council when acting within the course and scope of their investigation.
- b. Technical and other resources may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards.
- c. Investigations will be launched only after a preliminary review which establishes that:
  - i. the alleged act constitutes an improper or unethical activity or conduct, and
  - ii. Either the allegation is supported by information specific enough to be investigated or the Chief Ethics Officer / Chief Ethics Counsellor is of the opinion that the matter is worthy of further investigation.

**10. Decision**

If an investigation leads to conclusion that an improper or unethical act has been committed, Audit Committee Chairman / Chief Ethics Counsellor shall recommend to the Apex Ethics Council to take disciplinary or corrective action. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures, as defined in the Company policies.

**11. Reporting**

Convenor of the Apex Ethics Council shall maintain the status of the cases and submit a periodical report to Audit Committee about the status, results of the investigations and corrective actions taken.

**12. Retention of documents**

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of seven years.

**13. Amendment**

Apex Ethics Council to supervise the implementation of the policy, review and carry out the modifications to this policy.